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Amendments to Specification

Please amend the specification as follows:

On page 17, starting at line 26:

Figure 4A shows a form 450 for inputting cost data for each manufacturing unit which is presented to the user when the "unit specific" icon of Figure 4 is selected. Entries are made in a tabular format, identifying (from left to right): the production unit (labeled as 1,2,3,4, NOCBT, CMBW, and OP), the unit type (autoclave or continuous manufacturing ~~cont.mfg~~.), the number of individual scheduled production runs, standard product production volume (year to date in pounds YTDlbs), second quality production volume, reject production volume, average scheduled shutdown hours, variable utilities costs per unit of production (year to date in dollars per pound), variable waste and other cost per unit of production, etc. The triangles to the right of certain fields (such as unit type) indicate that a pull down menu of the available selections should be used.

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On page 21, starting at line 28:

Figure 24 shows a diagram of product flow in a typical manufacturing process comprised of Production Units 1, 2, ..., n, and n+1. It should be noted that products produced in each Production Units can flow to a subsequent Production Unit as well as to one or more previous Production Units. Production Unit 1 produces grade X_1 ~~X1~~ by consuming raw material Y_1 ~~Y1~~ as well as Grade X_2 ~~X2~~ and Grade X_{n+1} [[Xn+1]] (box A). If the cost of raw material Y_1 ~~Y1~~ changes (e.g., increases) the cost of the grade X_1 ~~X1~~ increases. Production Unit 2 produces grade X_2 ~~X2~~ by consuming grade X_1 ~~X1~~, grade X_3 ~~X3~~, and grade X_{n+1} [[Xn+1

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]] (box B). Production Unit n produces grade $\underline{X_n}$ $\cancel{Xn}$ by consuming grade $\underline{X_2}$ $\cancel{X2}$ and grade $\underline{X_{n-1}}$ [[Xn-1]] (box C). Production Unit n+1 produces grade $\underline{X_{n+1}}$ [[Xn+1]] by consuming grade $\underline{X_n}$ $\cancel{Xn}$ (box D).

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On page 22, starting at line 7:

As may be appreciated by one skilled in the art, accurate calculation of cost of manufacture of each product grade in such a manufacturing process is difficult. The iterative cost reconciliation process described above, however, is capable of calculating the aggregate cost of manufacture of each grade of product, even $\underline{in}$ $\cancel{is}$ such a complex manufacturing process.

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